IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Shinya MATSUOKA

Serial No.:

08/841,397

Filing Date:

April 30, 1997

Confirmation No.:

3144

Group Art Unit:

2151

Examiner:

Khanh Q. Dinh

Title:

SPATIALIZED AUDIO IN A THREE-

DIMENSIONAL, COMPUTER-BASED SCENE

Mail Stop AF

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

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I hereby certify that this paper (and enclosures, if any) is being transmitted via **EFS-WEB** to the U.S. Patent and Trademark Office on the date shown below.

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RESPONSE PURSUANT TO 37 C.F.R. § 1.116

In response to the Final Office Action mailed May 8, 2007 (the "Office Action"), Applicant respectfully requests the Examiner to reconsider the rejection of the claims in view of the following comments.